INTERNAL REVENUE

ITS INSTITUTION IN THIS COUNTRY.

Successive Amendments to the Original Law.

ITS RECEPTION IN NEW YORK.

THE INCOME TAX AND ITS ORIGIN.

The Publication of Incomes and Its Effects.

Not in the history of any country, ancient or modern, there be found an instance of a people who re and, in many cases, oppressive call for money, as did the citizens of the United States in 1862, when rupture sion threatened their Union, and when the goverament deemed it necessary, in order to raise funds to earry on the war, to levy a tax which covered every artiele of manufacture, consumption and luxury, and which visited the poor man's cabin as well as the rich man's which they did willingly and uncomplainingly, and in a manner astonishing to the enemies of our gov-ernment at home and abroad, who openly war came home to each man's pocket, to close their purse strings than the everlasting Yankee. But in this after events proved them mis-taken and explained fully that the race who initiated the great revolution which ended in their freedom and he establishment of a grand republic by complaining of were equally ready in 1862 to sacrifice the equivalent to salitions of the same to defend the freedom of their land and to preserve intact the Republic of the West. Foreign tists and political essayists remarked at the time that a people having such enlarged and extensive ideas would never frame or submit to any laws which would deprive them of a portion of their fortunes or d inxuries of life; that the moment such was at-mpted revolt would follow, peace be demanded, and by any one, from the Pope of Rome to Tycoon of Japan. Yet, notwithstanding extensive knowledge of those diplomats and the hing and acquirements of those clever and undoubtable, though in this case mistaken, students of political economy, the people of the United States did not oppose the tax. On the contrary, they accepted it in a manner surprising even to their best friends and adrers, and truly gratifying to the lovers of freedom and ifcan institutions all over the world.

The law as regards the distillation of spirits and the period when the safety of the country was imperilled, when it was threstened with dissolution by the slave power, and when the leaders of that party raised here standard of rebellion, the Congress of the United States, not deeming the usual revenue of the government adequate to the occasion or sufficient to grapping with and put down this rebellion, commenced on the ship of Juny, 1861, being the date of the assembling of the Thirty-seventh Congress in its first (extra) session, to astinate proceedings towards learning the same that foll knowledge of the responsibility attaching to the congress of the United States almost unanimously senated the "Excise" of the Thirty-seventh Congress in the first (extra) session, to astinate proceedings towards learning to the Apparatus of the Congress of the Winted States almost unanimously senated the "Excise" of the Thirty-seventh Congress of the United States almost unanimously senated the "Excise" of the Thirty-seventh Congress of the United States almost unanimously senated the "Excise" of the Thirty-seventh Congress of the United States almost unanimously senated the "Excise" of the Thirty-seventh Congress of the United States almost unanimously senated the "Excise" of the Thirty-seventh Congress of the United States almost unanimously senated the "Excise" of the Thirty-seventh Congress of the United States almost unanimously senated the "Excise" of the Thirty-seventh Congress of the United States almost unanimously senated the "Excise" of the Thirty-seventh Congress of the United States almost the Congress of the United States almost unanimously senated the "Excise" of the Thirty-seventh Congress of the United States almost the Congress of the United States almost the Internal Proposes. On the Isl of July and the Congress of the United States almost the Congress of the United States almost the Island of Congress of the United States almost the Congress of the United States almost the Congress of the United States al eriod when the safety of the country was im-when it was threatened with dissolution by the

would take effect on September 1, 1862.

SUBSEQUENT AMENOMENTS.

On the 3d of March, 1863, important amendments were adopted by Congress, both in the machinery of the law and the rates of duty. On the 30th of June, 1864, after a most thorough review and examination of its details, on the Committee of Ways and Means in the House and the Finance Committee of the Sonate, the law was substantially remodeled, regard being had in its modified provisions, as well to the defects in the practical workings of the system as to the necessity for increased taxation. Again, on the 3d of March, 1865, other amendments were passed which, in most respects, increased the taxation and provided for the taxation of certain articles hitherto exempt.

tion and provided for the taxation of certain articles hitherto exempt.

The law in force at the present is chiefly that passed in July, 1866, by which a substantial reduction was made in the rates of duty upon some articles; others, which had been subject to taxes either burdensome or impolitic, were omitted, and an estimated reduction made in the aggregate revenues from internal duties of some seventy millions of dollars. A Board of Commissioners raised by Congress, and of which Hon. D. A. Welis was chairman, was chiefly instramental in making those changes, which were considered very important and were received throughout the country with great satisfaction.

wells was chairman, was chiefly instrumental in making these changes, which were considered very important and were received throughout the country with great satisfaction.

THE AMENDMENTS OF 1867.

Again, on the 2d of March 1867, the internal revenue was amended, and several exceedingly important changes and modifications were made, taxation on theomes was reduced, the amount liable increased, other taxes abolished, days of payment changed, and other alterations so important that, as many persons are unacquainted with those amendments which are now the existing law, and under which they are assessed, it may be necessary and under which they are assessed, it may be necessary and under which they are assessed, it may be necessary and under which they are assessed, it may be necessary and under which they are assessment, return, collection and payment of the income tax, special tax, and other taxes hitherio required to be performed in the month of May must henceforth be performed in the month of May must henceforth be performed in the corresponding days in the month of March in each year; all required to be performed on the corresponding days in the month of April.

In addition to the special tax provided for by the law of 1866, under the new amendments, apothecaries, butchers, confectioners, plumbers and gas filters whose annual sales exceed twenty-five thousand dollars, are required to pay a tax of one dollar for every thousand dollars in excess of said twenty-five thousand dollars.

On and after the first day of Seplember, 1867, a tax of two and a half cents per pound only will be levied on any cotton produced within the United States.

By the new law sugar is classified into different kinds and taxed accordingly. On all sugars produced from the sugar cane, and not from sorghum or implee, other than those produced by the reflect, a tax of one per cent per pound; sporting powder, in kegs, one-half cent per pound; blasting powder, in kegs, one-half cent per pound; blasting powder, in kegs, one-half cent per poun

on eigeneties, clears and cheroots of all descriptions, made of tobacco or any substitute therefor, five dollars per thousand.

On the following articles two per centum ad valorem is levied:—Boots and shoes, made wholly or in part of linds rubber; hats caps, bouncts and hoods of all descriptions, and hoop skirts.

Leather of all descriptions, and goat, deer, calf, kid, sheep, horse, hog and dog skins, tanned or partially fanned, curried, inished, or in the rough, are charged two and one-half per centum ad valorem. The same on manufactures of wool, or of which wool is the chief couppenent insterial, or the component material of chief value; three per centum on manufactures exclusively of glass, other than window glass.

The bill further provides that no stamps be required for probate, or wills, or letters testamentary or of administration, or on administrator or guardian boad where the value of the exists and effects, real and personal, does not exceed one thousand dollars. Papers necessary to be used for the collection from the government of claims by solders or their legal representatives, of the United States, for pensions, back pay, bounty, or for property lost in the service, are also free of stamp duty. The other changes are mitmerous and two in money ways to reduce both the taxition and the list of articles liable to the tax.

many ways to reduce both the taration and the list of articles liable to the tar.

EXEMPTIONS WHEN ACT OF MARCH 2, 1997.

In addition to articles exempt under the law of 866, the following, by the operation of the act 17 Merch 2, 1897, are, from the 1st of March, 9867, also free from revenue tax:—Alcoholic and 5 thereal vagetable extracts, when soid and used olity for medicinal purposes; bale rope, seines and otting for senses, twins and lines of all kinds; and, rpd. hoop, band, sheet and plate trop of

and descriptions, and iron prepared for the manutacture of steel: Provided, That this exemption shall be confined oxcusively to said articles in the state and condition specified in the foreacing antimeration, and shall not be construed as exempting spikes, but he or posed by law; brush blocks, canned and preserved vagetables and fruits, casks, churse, barrels, wooden brushes and broom handles, tanks and kits made of wood, including cooperage of all kinds, burge and plugs, packing boxes, nest boxes and match boxes, whether made of wood or other materials; wooden hanes, plough beams, spill: bottom chairs and turned materials for the same unmanufactured, and sadide trees made of wood; castings of fron, copper or brase made for machinery, cars or scales and castings and to form a part of any article upon which, in a finished state, a tax is assessed and paid; cast iron hollow ware and cast fron hollow ware timed, enamelled, japanned or galvanized; colck trimmings, namely; clock work, clock pillars, and the state of the

tion of the internal revenue.—The Commissioner and Deputy Commissioner, the Collector and such deputies as he may see fit to appoint, responsible immediately to him, with their remuneration tixed and paid by him; ten revenue agents appointed by the Secretary of the Preasury and acting as the police of the law, and charged with their remuneration tixed and paid by him; ten revenue agents appointed in the several districts, and also with the contract of the Secretary of the Treasury may deem necessary, who are charged with the general enforcement of the law and the detection of frauds. For the inspection of distilled spirits and tobacco and cigars there are appointed in the districts, when necessary, a corps of inspectors, whose duties are of a varied nature.

RECEINTS FROM THE REVENUE TAX.

THE INTERPRETARY THE TAX THE

wiff be reduced to one-half penny or a penny in the pound.

Introduction of this revenue Law to new york City.

When the law was first introduced in this city it was feared that public discontent would find expression in some violent movement, and that its officers would neet with the same reception as did their predecessors in England in 1797, but in this there was a grave missake made in the estimate of the patriotic feelings of our citizons. The law was passed. Orders arrived from Vashington. Officials were appointed by government, and New York acquiesced in the new rigame, and submitted with implicit obedience to the requirements of the first Internal Revenue law of the United States. Undoubtedly many of the clauses of the act were embarrassing and burdensome, but the people waited for the scool time to make amends. The section requiring tax on incomes over \$600 was a great hardship, as it fell heavest on a class of people who could but ill afford to pay ten or twenty deliars out of their scanty earnings. A great difficulty it must be admitted was emountered in collecting this tax, as the great majority of the proprietors of small incomes were utterly ignorant of the law and its details, and, believing that "where guarance is bliss 'lis folly to be wise,' did not go to any especial pans to study the financial laws of the United States. But this is changed now, and tax is only levied on incomes over one thousand deliars per year, exempting also house reat, &c., as detailed in another column.

Under the act of 1862 each Congressional district was made a collection district, and, therefore, the city of New York included the Fourth, Fifth, Sixth, Seventh Eighth and Ninth; but the Fourth district being an unsually large and extensive one was apportioned and a new district recated. There being in all thirty-one Congressional districts in the State of New York, the new one was called the Thirty-second, which, as regards most important in this city. Its chief collection, effection deficies at No. — Cedar street, an

	experienced officer, is to intments in 1882 were a	
18T.	COLLECTOR.	ASSESSOR.
th	John Mack	Van Wick.
	Joseph Hoxie	
	Wm. Orton	
	M. B. Blake	
	Geo. P. Putnam	
	Edgar Ketcham	
	Sheridan Shook	Gilbert
STORY CONTRACTOR OF STREET		

who write after their names the cheap and significant word "none."

ANALYSIS OF INCOMES.

In looking over the returns which have been published in the Hexalo within the last few weeks, it will be noticed that many of the hitherto large incomes have come down considerably this year—that is the year ending 31st December, 1896. In some instances gentiemen whose returns for last year exceeded two hundred thousand, for this year fall far short of one hundred thousand, and many who figured previously for a hundred thousand, or close on it, appear this year midways between thirty thousand and fifty thousand. On the whole the large incomes are the only ones that have been affected whilst the common wealth of the district appears nearly the same as before. In the first division of the Eighth district—the wealthlest in the city—the amount received from tax on incomes at ten per cent was \$527,129 for last year, and for this year, at only five per cent, \$461,-114. In the Eleventh, the smallest division of the same district, the figures are, 1866 (ten per cent), \$291,277; 1867 (five per cent), \$175,034. These figures show that the amount received for the two years past, making allowance for the change of rate of taxation, has been nearly the same.

In the first division of the Eighth district twenty persons returned over hity thousand dollars and under one hundred thousand; five returned over one hundred

the amount received for the two years past, making allowance for the change of rate of taxation, has been nearly the same.

In the first division of the Eighth district twenty persons returned over dity thousand dollars and under one hundred thousand; two over two hundred thousand and one over three hundred thousand, and one over three hundred thousand. The thirteenth division of the same district gives fifteen over fifty thousand dollars; six over one hundred thousand, and one over two hundred thousand for the year ending December, 1869—that is in the returns for 1867. The fifteenth and six teenth divisions boast of a solitary income over fifty thousand, and the same over one hundred thousand. Two other divisions seed in three over fifty thousand, and the remainder in this district have not been yet published.

The Thirty-second district sends in one representative for fifty thousand and the Fifth district five for the same amount. There are not, certainly, as many large incomes on the list this year as last, but the general wealth of the community remains unimpaired. It is, however, anticipated that for the year ending 31st December, 1867, there will be a considerable falling off, as business throughout the country is in a stagnant state, and merchants of this city are very well astasfed if they only get back the goods sold to country traders in the beginning of the season, and even pay freight and all expenses for transportation.

THE WIENEY LAW.

Of all branches of the Internal Revenue Department that relating to the tax on distilled apirits is the most important, both in its effects and from the immense value of the revenue that should be derived from it. A duty of two dollars per gallon is chargeable on all distilled apirits manufactured within the United States. This is very heavy; perhaps too much so; and from the first all the means that ingenuity and clever planning could devise have been resorted to in order to evade the payment, Secret and illicit distilleries were brought into operation, false retu

whiskey manufactured in the city is closely watched by an efficient corpe, consisting of commissioner (Coionet Messmore), collectors, inspectors and special agents, who enforce strict compliance with the law, if possible; and who, on the slightest suspicion of unfar dealing, seize and close up the suspected distillery.

The first seizure of illicit whiskey made in this city was by Deputy Collector Marshall, in July, 1862, under order of Collector Shook, from whom at that period he received a commission detailing him for that special duty. From that time up to the present seizures of whiskey and distillerine have been the order of the day. In this city alone no fewer than two hundred ceiablishments have been seized within the past six months, and in one d strict alone—the Eighth—folicetor Smith about eight weeks ago "pulled" twenty of these establishments in three days.

The greater number of the distilleries selzed in the Eighth district (as before mentioned) are again working, but before doing so the collector obliged them to glie new bonds and take out license. This action on the part of the collector was very wise and necessary, as he had discovered that many of the distilleries had been hishert opurshing their business without any bond whatever, and with the coolesi disregard of the law, which gays that "eyery person who is, or who intends to be, a distiler, must give notice over his own signature, to the Assessor of the district, in which such business is to be grafted on, who will forthwith turnish a copy thereof to the collector. Like notice of any change in the location, form, capacity, ownershap, agency, or superintendence of such distillers, still, boiler, or other implements, is to be given while twenty-four hours after such change. Every distiller must give bond. Collectors will give especial attention to the instructions printed thereon, as to the manner of the execution of the bond, stillers in New York city have been allowed to run their distilleries without even putting in an appearance or a som

on the internal revenue through the illicit distillation of spirits.

The GREVANCES OF LEGITIMATE DISTILLERS.

Fair and principled distillers have but a very poor show in the market or elsewhere—likelt whiskey undersells them and beats them at every point. They are, of course, subject to the same annoyance and suspicion as the guilty parties. Many of them who have laid out thousands, in some cases hundreds of thousands o dollars, on their establishments, would to-day cheerfully withdraw from the trade could they only get back a portion of the capital invested, and thengthey would be free from suspicion and from the visitations and importunities of the "ADDITKES."

The gentlemen distinguished by this appellation are an offishoot of the tribe called loafers and corner bummers. They have no trade nor occupation, but hang around the neighborhood of the collectors' and assessors' offices, and "lay" for distillers and others engaged in the trade who may have occasion to visit the office to pay licenses or transact other business. When he comes out and furns homeward he is dogged by the "spotter," who, finding his place of business, watches it for a day or so, and on the first chance gives "private" information the collector, which in nine cases out of ten invariably turns out to be false. If by any chance the information were correct and the whiskey were seized, the informer would receive half the amount over the tax realized by the sale of the same. The "spotter" sometimes sends a note to the distiller, stating "that he knows something." and would have no objection to his "seeing" him. These men are great nuisances and annoyances. They have no official connection whatever, recognized or otherwise, with the service, and may most properly be regarded as the birds of pray of the Revenue Department.

MESCELLANSOUS REMARKS.

Assessments for 1866 and 1867 in the Thirty

other companies, together with the income tax, &c., compiled from the monthly and annual lists in the office of Mr. S. P. Gilbert, internal revenue assessor for the Thirty-second district, of which Mr. Sheridan Shook is collector. This collection district is the most imperiant and wealthy in the United States, comprising the First, Second and Fourth wards of this city, and the returns of tax made here are larger than those of any other district in this State or in the Union. It will be noticed in the comparative table of returns for 1866-66 and for 1866-67 comparative table of returns for 1805-66 and for 1806-67 that the gross amount for the latter year is nearly \$1,000,000 less than that of the year preceding. This discrepancy is to be mainly accounted for from the following face:—The returns for 1805-66 were based on the amount of sales made during the previous year; while, owing to a change made in the revenue taw by the Congress of 1806, a uniform rule of levying the tax was subsequently adopted, and is the one by which the department is now governed. A wholesale dealer now pays, for instance, a license fee of \$50 per annum on all sales made during the year, provided they amount in gross to less than \$50,000; if over that sum the tax is \$1 for every \$1.000 of the excess, menthly returns of sales being made to the assessor. The indications are that the gross returns for the coming year, 1807-98, will be still smaller than those of its immediate predecessor, as the spring business has been very backward, and the state of feeling in financial and commercial circles is of that unsettled and unsatisfactory character that prevents the "pushing" of trace and business enterprises to the extent that would otherwise be, as it was in ante belium times, so marked a characteristic of this great metropolis.

The tables of receipts of the various insurance and

	APRIL 3	0, 1807.	1000000
	Tax	Leather manufac-	Tax.
Bill heads	\$19,728	ture of all de-	D. W. Contraction
Books	43,785	scriptions	34,950
Brushes	13,510 32,726	Block, ship	39
Boots and shoes.	32 726	Scales and bal-	AND DESCRIPTION
Fur ciothing	27,350	ances	801
	41,000	Machinery	5,227
Bullion gold and		City	
silver in lumps,		011	965
ingot assayed.	53,403	Paper	1,066
Candles	4,841	Paper collars	74
Carriages	1,217	Spices	1,680
Chemicals	286	Photographs	121
Cigars	324,915	Preserves	3,443
Clocks	27	Repairs	7,270
Clothing	84,835	Quicksilver	1,377
	336	Sails, tents, awn-	
Fire arms	11,289		2,635
Coffee	Trison	ings	
Confectionery of	-	Saddlery	1,294
all descriptions.	26,251	Soda	552
Copper	3,789	Boats	18
Cotton, raw	110,081	Silverware	14,447
Cotton goods	75,024	Snuff	21,959
Jewelry	56,438	Soap of all kinds.	70,563
Distilled spirite	1,595,375	Stool	97
Alo	37,581	Engraver's pro-	
	2,823	dactions	12,731
Furs	19,288	Course	35,846
Furniture	40,400	Sugar	7,749
Glass, manufac-		Tin ware	
tered	1,801	Twine	58
Gold, manulan-		Tobacco of all	100000
tured	17,468	kinds1	,575,106
Silk hats	5,814	Turpentine	95,936
Felt hats	1,672	Umbrellas and	
Hoopskirts	213	parasols	1,977
Rubber goods	613	Varnish and Japan	3,852
Gold leaf	147	Wine produced by	
Iron manufacture		being mixed	
of not otherwise		with other	
			2,121
provided for	6,216	apirita	2,141
Lampe and lant-		Manufactures not	
erns	762	otherwise pro-	
Lead shot, lead		vided for	622,884
, pipe	54,904		
Marin	GROSS B	D. WILLIAM	
A described marries			. 892.854
Valentien men	********		
Expression			367,854
Perneg	********		200
Institute section	*******	***************	497,468
Lotteries			8.896
Railroad receipts.	*******	**** ***********	8,468
Stages, coaches, w	agons	bonda	111
Telegraph	We STOTIST		116,412
Anction	100000000000000000000000000000000000000		48,085
Commental broke	TO SERVICE STATE		200,000
Brokers' sales of	tocks and	bonds	203,444
Marketa, series of	otelka ex	change	82,559
Blogelb, series not	BOOVE SP	ouned	485,846

Passports	
Unassessed penalties	40,97
Legacies and succession	33,36
Wholesale dealers' sales, at \$1 per thousand.	248,17
Bank deposits	172,860
Bank capital	32,36
Railroad dividends	308,13
Bank dividends and addition to surplus	206 03
Bank profits not divided	56,72
Bank circulation	*** ** ***
caust companies' dividends, interest on bond	8. 43,32
Insurance companies' dividends	111,534
RECEIPTS PROM EXPHESS COMPANIES.	911
	HCAN.
1888. Amt. returned. Tax. Amt. return	red. Tax
May\$325,801 \$9.774 \$258,810	
June 305,747 9,172 282,685	
July 258,594 7,697 247,881	
August 287,498 8,624 255,817	
September. 326,746 9 802 308,525	9,250
October - 78 375 375 11,250 200 829	8,784
November 376,444 11,293 271,607	6,14
December 381,698 11,450 241,260	7,237
1867.	e Security (e)
January 279,979 8,399 174,355	5,230
February 266,216 7.986 147,820	
March 263,687 t 8,810 100,517	
April Not yet returned. 196,552	
UNITED STATISS EXPRESS. WELLS, PARGO	AND CO.
1888. Am't returned. Tax. Am't return	
May \$366,838 \$11.005 \$69.525	
June 267,115 8,013 130,194	
July 22,989 6,884 111,429	
August 236,492 7.094 73,174	
September. 262,239 7,867 73,413	
October 297,933 8,937 93,534	
November., 262,800 7,884 85,270	
December 244,059 7,321 66,486	
1867.	1100

September. 262,239	7.867	73,413	2,20
October 297,933	8,937	93 534	2.80
November., 262,800	7.884	85,270	2,55
December 244,059 1867.	7,321	66,489	1,99
January 205,672	6,170	76,910	2,30
February 155,239	4.657	68,925	2,08
March 165,565	4.966		
April 198,905	5,967		
Overland stage route fre			
1866, to Feb., 1867		395,627	9,60
HARNDEN'	2.	NATIONAL	L
1866. Amt. returned.	Tax.	Amt. returned	L Tax
May\$51,406	\$1,542	\$28,931	\$56
June 50,636	1,519	26,628	79
July 87 260	1,617	28,965	86
August 52,931	1.587	20,243	87
September 59.898	1,799	29,535	88
October 70,877	2,126	27,587	82
November 68,748	2,062	25,800	77
December 70,549	2,116	25,215	75
1867.	-17000		
January 40,588	1.217	22.340	67
February 82.040	2,401	22.858	68
March 62,841	1,885	27.168	81
April 71,099	2,132	24,530	73
CENTRAL EXPRE	942	KINSLEY'	9.
1866. Amt. return		Amt. returned	
May \$28,857	\$715	\$12,214	\$36
June 24,150	724	10,483	31
July 21,562	646	8,144	24
August 22,095	662	10,342	31
September 18,966	568	12,095	36
October 21,562	645	13,307	40
20 000	444	0.000	0.0

February 16,483	494	6,216	186
March 16,833	504	7,172	214
April Not yet r	etarned.	8,108	243
MONTHLY AND ANNUAL LO	STS, YEAR END!	NG APRIL 30	, I867-
	ARATIVE TABLE		2
1000000	1865-66.		1866-67.
May	. \$656.278		\$956,394
Jane			.034.429
July	. 559,046		792,749
August			700,780
September			950.699
	STATE OF THE PARTY		995.248
October			597.754
November			738.465
December			
January	4004		550,251
February			539,773
March			539,788
April			687,493
Annual,	878,690		406,161
Total	. \$10,336,527	\$9	,489,572
RECEIPTS OF INSURANCE		THE YEAR	ENDING
North British and Mere	cantile		\$24.702
North Americau			542 717
The state of the s			CONTRACT STATE

Hoffman	70,345
Artic	910 704
Artic	97,293 91,928 173,226
Lenox	91,928
Mechanics and Traders'	147,182
Manhattan	974 RAG
Knickerbocker	132,529
National, Jefferson	132,529 63,363 90,754 226,388
Lamar	226 388
Lamar New York Mutual	235,982
Commercial Mutual	382,403
Pacific Mutual Liverpool, London and Globe Fireman's Fund New York Fire Lity	1 697 437
Fireman's Fund	102.885
New York Fire	114,607
City	80,539
	120.616
Hope (eleven months)	177.628
Importers and Traders'	77,422 701,268
Lorillard	701,268
Security. International	1,394,130 1,262,200 81,707
Morcantile	81,707
Washington	048,104
Citizens Broadway	287,371
Howard	158,583
Grocers'	24 309
Adriatic	59,718
Gebhard	59,679
Home	68.459
Standard	152,218 74,594 134,758 138,651
Ham'lton	74,594
American (eleven months)	134,758
Union Mutual (eleven months)	195,186
Market (eleven months)	977 005
Relief (eleven months)	114,028
Relief (eleven months). Commercial (eleven months). Atlantic Matural (eleven months). St. Mark's (eleven months). United States (eleven months). Commercial (eleven months).	A 984 911
St. Mark's (eleven months)	114,793
United States (eleven months)	59,979
Commercial (cieven months)	41,317 87,881
Eagle (eleven months)	221.221
Astor (eleven months	180,438
Astor (eleven months. Fulton (eleven months). St. Nicholas (eleven months).	203,025
Exchange (eleven months)	70,528 95,230
Exchange (eleven months)	32,480
Cinton (eleven months). Æina, of New York (eleven months). Royal, of London (eleven months). New York Equitable (eleven months). New Amsterdam (ten months).	91,505 107,740
Alina, of New York (eleven months)	107.740
New York Equitable (eleven months)	152,387 91,150
New Amsterdam (ten months)	120,018
	533,602
Merchants' (ien months)	148,187
Orient Mutual (ten months)	609,907
Orient Mutual (ten months)	1,219,989 609,907 1,075,738 1,346,211
Pull Mulicul (len months)	1,346,211
Hanover (ten months)	308.614
Guardian (eight months)	12,552 32,474
Guardian (eight months)	1,110,152

Tobacco Factories Seized in Brooklyn.

Tobacco Factories Seized in Brooklyn.

Inspector Isaac Harvey yesterday seized two tobacco manufactories in Brooklyn—one belonging to Julius Glogau, located at No. S3 Bergen street, and the other, the property of Mr. Earensberg, in Righ street, near Jay. The first mentioned had only been in operation nine days. The factory in High street was seized in April last, but owing to the leniency of the Internal Revenue Department the proprietor was allowed to retain the machinery. Shortly afterwards he again commenced manufacturing at No. S3 Bergen street, and subsequently soid out his establishment to Glogau, the present owner, returned to High street and continued the business. The cause of the seizure, in both instances, is alleged to be the making of false entries of tobacco manufactured, with intent to defraud the government of the tax due on the product of the factories. The amount of property seized in Glogau's establishment is valued at about \$1,000; that in the other factory at about \$2,000; all of which is now held for confiscation. The cases will undergo immediate investigation before the United States courts.

A RAILEGAD WAR.

Long Island Railrond Company Against the South Side Railrond Company—A Conflict of Interests—The Police Called to Preserve the Public Pence. A difficulty between the Long Island and Flushing

Public Peace.

A difficulty between the Long Island and Flushing railroad corporations, at Hunter's Point, culminated on Friday in a temporary difficulty. The facts appear from the several statements to be as follows:—The Flushing Railroad recently leased certain premises adjacent to those of the Long Island Company, for the purpose of constructing thereon a depot for themselves and the South Side Railroad. To make this improvement available it became necessary to construct a track across the Long Island Company's, a proceeding, it was surmised, that would meet with opposition. This proved to be correct, for the operatives who had worked in behalf of the Flushing Company on Thursday night in putting down the cross track, were prevented continuing their labors on Friday moreing, a constable arresting them as trespassers. This interruption was at the instigation of Mr. Oliver Charlick, the President of the Long Island Railroad, and the principal owner of Central avenue, over which the track passes. The tracks put down at night were torn up, and the work of demolition continued until the Sheriff of queens county, in company with a number of the Metropolitan Police force, commanded the working party to desist. Among those in durance was the Superintendent of the Long Island Railroad people force, commanded the working party to desist. Among those in durance was the Superintendent of the Long Island Road, Mr. White. On the departure of the prisoners for a hearing at Flushing, the Flushing Railroad people reaumed their labors, and in due time competed the work.

Apprehending that the track would be disturbed on Friday slight by the Long Island Company, their contestants applied to Captain Stearns of the Forty-seventh precince, for a force to prevant such as occurrence. The request was allowed by the General Superintendent, who directed Captain Stearns to detait the requisite terce for the understance and the long Island Company, their contestants applied to Captain Stearns to detait the requisite terce for the unders

THE COURTS.

UNITED STATES CIRCUIT COURT.

charged with embezzling letters from the Post Office. He was yesterday morning arraigned and pleaded not guilty. On motion of his counsel the case was allowed to stand over for the term.

The petitions of the following named persons were yesterday filed in the office of Chief Clerk Wilmarth:— Peter D. Taylor, Newburg, Orange county; Jos. Rosen-bergh and Albert Hartman, New York city; James W. Stone and Elisha C. Hebbard, New York.

UNITED STATES DISTRICT COURT—KINGS COUNTY. A Triangular Collision Case.

Before Judge Benedict. ua Atkins, et al. vs. the ship Helen R. Cooper and the stamboat R. L. Mabey.—The ibeliants are the owners of the ship Isaac F. Chapman and allege that on the 17th of February, 1866, she was lying moored on the easterly side of pier 45, East river, when the ship Helen R. Cooper, in tow of the steamer R. L. Mabey, came Chapman, cutting her down to the water's edge through the side and doing damage to the extent of about \$18,000. The Helen R. Cooper alleges that she was lying at Shinbone wharf, next the Navy Yard, Brook-lyn, with her head up the pier: that the river was filled with floating ice, or partially filled, and that she took aboard a competent Sandy Hook pilot and was carefully managed, but that the collision was the result of an ac-

with floating ice, or partially filled, and that she took aboard a competent Sandy Hook pilot and was carefully managed, but that the collision was the result of an accident.

The R. L. Mabey answers that she was subject to the orders of the owner of the Cooper in going to sea; that she obeyed all the orders of the pilot and master of the ship Cooper; that she used her best endeavors to save a collision, and claims that she can in no wise be held responsible for the collision.

It appears from the evidence that the steamboat put the pilot and crew aboard of the Cooper about noon; that by direction of the pilot a hawser wins fastened to the port bow of the ship, ron along the decks to the port tow of the ship, ron along the decks to the port quarter and there attached by a stop-line; that the tug took the hawser from the chock near the stop, and pulled the ship out from the wharf; that when tarriy out from the wharf the stop was cut, the ship swung down with the ebb tide, which was then running strong, so that the steamboat commenced to tow the ship up the stream with a hawser of two hundred feet in length, and that both vessels then swung around so as to get headed down the river. Just at this time a ferryboat came across the bow of the tug, which compelled her to stop just in time to save a collision with her, by a space of only ten or fiftcen feet. The ebb tide was at this time setting over from Shinbone Stores to pier 45. Carrying a large flos of ice with it. The stopping of the tug stackend the hawser, and the ship sheered saddenty off with the tide and the ice towards pier 45. Carrying a large flos of ice with it. The stopping of the tug stackend the hawser, and the ship sheered saddenty off with the tide and the ice to some future day for the argument of the points raised by the counsel. Benedict, Tracy & Bonedict for the libeliants; Emerson & Goodrich for the R. L. Mabey; Beebe, Dean & Donahue for the Helen R. Cooper.

SURROGATE'S COURT-XINGS COUNTY. The Wynns-Vinton Case-Wills Admitted.

previously passed upon by Surrogates for ten years Veeder announced, however, that he has not had suffirender a decision on Saturday next.

During the week past the wills of the fo

During the week past the wills of the following named parties, deceased, were admitted to probable:

John Bauer, George Rollinson, William Butcher, Caroline Stull and Margaret McGeorge, of the city of Brooklyn, and Patrick Murphy, of the town of New Lotts.

Letters of administration were also granted on the estates of the following named deceased persons:—Charles Sharp, James R. Anson, Alexander Gourlay, William Wilkinson, John Gallagher and Mary A. Connor, all of Brooklyn.

COURT OF APPEALS CALENDAR. ALBANY, June 15, 1867.
The following is the day calendar of the Court of Appeals for the 17th of June:—Nos. 129, 1295, 130, 138, 134, 138, 139, 140, 141, 142, 144, 145, 146, 147 and 148.

POLICE INTELLIGENCE.

in the case of John Burns and Thomas Davis, charged with burglary in breaking into the bonded warehouse therefrom \$11,000 worth of silks and velvets, as already Smith, one of the proprietors of the bonded warehouse, testified as to the commission of the burglary and larceny. Tostimony was also taken with the view of showing that the goods recovered are a portion of those stolen from the bonded warehouse on the night of the burglary. Detective Farley gave evidence as to the recovery of the poods in the apartments recently hired by the prisoner Burns from Ames Keily, at 429 Second avenue. The goods were found in two trunks secreted under the bed of the prisoner Burns. After a rigid cross-examination of one of the witnesses as to the identity of the goods, Mr. Spencer, counsel for Davis, renewed the motion previously made for his discharge. In his extended remarks the counsel contended that there was not a particle of evidence on which to hold Davis, and reflected severely upon the police department for his arrest and subsequent incarceration when there was no testimony to warrant them in assuming such a responsibility. The prisoner, continued the counsel, may be a man of bad character, but this fact alone was not sufficient to deprive him or his fiberty; that a citizen cannot be deprived of his tiberty without due process of law. Alderman Comman denote the motion, after which the further investigation of the case was adjourned till ten o'clock to-morrow (Monday) morning. In the mantime the prisoners remain in the Tombs. Smith, one of the proprietors of the bonded warehouse,

ROBBED BY HIS ROOMMATE, - Mayer J. Jacobooki and Davis Marks occupied a room together at No. 96 Baxter stole from his companion's vest pocket \$130 in Treasury Lotes, but subsequently replaced \$29 of the money, Lotes, but subsequently replaced \$29 of the money, together with some scraps af newspaper, so as to make the bulk about the size of the original package of the bulk. Jacoboski then made his escape, and afterwards purchased a steerage passenger ticket for Europe in the steamer City of Paris. Marks made known his loss to officer Riker, of the Sixth preciact, and search being made for Jacoboski, he was arrested on board the steamer just before the time of sailing. After his arrest the prisoner confessed to Marcus Solomon, 92 Bayard street, that he took the money from Marks, and expressed a desire to return it to him. In possession of the accused was found the remainder of the money which had not been expended for the passage ticket. Alderman Committe dithe accused to the Tombs for trial, Jacoboski is forty-live years of age and a native of Poland.

Alleded Faise Parsences.—Dudley Nichols, of Baltimore, Maryland, appeared before Justice Dodge yester-

Alleged Faire Perfeces.—Dudley Nichols, of Baltimore, Maryland, appeared before Justice Dodge yesterday, and entered a complaint against William Napier, of Tennessee. The complaint sets forth that on or about the 1st of January the accused visited the establishment of Mendenhall & Co., Baltimore, and obtained goods to the amount of \$3,300, for which he gave notes in payment maturing in April and May. These notes, it is alleged, have never been met, and the complainant, who is a member of the firm in question, receiving information that the accused was about sating for Europe, caused his arrest upon the charge of false and fraudulent representations, by which the establishment was defrauded out of its property. The accused states he was born in Scotland, but fives in Tennessee. The Justice required him to find ball in the sum of \$6,000 to answer the charge. The required ball was found and the gentleman set at liberty.

A Worthless Check.—George W. Holt, No. 459 Breadway, caused the arrest of Henry M. House, whom he

charges with obtaining money under false preteuces. The complainant alleges that he lent the accused the sum of sixty dollars on a check for two hundred and ten dollars on the Fark Bank, and that he called at the bank and there ascertained that the order was valueless. The case came up before Justice Dodge yesterday, who committed the accused for trial.

ALLEGED LARCENY BY A LAUNDRESS.—Yesterday morn-

ALLEGED LARCENT BY A LAUNDRESS.—Yesterday morning Catharine Burns was brought before Justice Dodge, at the Jefferson Market Police Court, charged with having stolen a quantity of lady's wearing apparel, valued at five hundred dollars, from Henrietta Cilley, No. 1,130 Broadway. The complainant alleges that Catharine was employed by her as laundress, and had charge of the missing property; that her suspicious were arouned from the fact of missing a couple of articles of clothing shortly after the accused leaving her situation. Some days after Catharine was arrested, the deales her guilt, but was committed for trial.

An Alleger Receives.—An examination was held.

AN ALEGED RECEIVES.—An examination was held yesterday before Justice Dodge in the case of Lewis Hamberger, who was charged by officer Gillen, of the Fifteenth precinct, with being the receiver of stolen property. The articles in question prove to be a portion of a quantity of unbleached musin which it is alleged has been obtained from the firm of Claffin & Co., by means of a forged order. The accused was held to master.

GENERAL GRANT IN WHEELING.

[From the Pittsburgh Commercial, June 14.]
Our asster city, Wheeling, has been honored with a visit from General Grant, who with his family and General Deat, have been to our neighboring town of Washington to attend the weeding of Mr. William Smith, Jr., a coasin. He remained but a short time, said little, as usual, smoked much, and talked sensibly. He was to make a very brief stay in Washington and return to headquarters the next day.